

EXHIBIT B

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IRWIN SEATING COMPANY,)	
)	
Plaintiff,)	Case No. 1:04-cv-00568-WAM
)	
vs.)	Hon. Wendell A. Miles, Judge
)	
INTERNATIONAL BUSINESS)	Hon. Hugh W. Brenneman, Magistrate Judge
MACHINES CORPORATION and)	
J.D. EDWARDS WORLD)	
SOLUTIONS COMPANY,)	
)	
Defendants.)	
_____)	

**AFFIDAVIT OF JEFFREY L. HAGINS IN SUPPORT OF
PLAINTIFF IRWIN SEATING COMPANY'S
OPPOSITION TO IBM'S MOTION TO STRIKE IRWIN'S EXPERTS
AND FOR OTHER APPROPRIATE RELIEF**

Jeffrey L. Hagins, being first sworn, makes this statement in support of the opposition of Irwin Seating Company to the Motion of defendant IBM to Strike Irwin's Experts' Reports and for Other Appropriate Relief.

1. I am the Managing Partner of Mural Consulting, and I have been retained by Irwin Seating Company, the Plaintiff in this action to serve as an expert witness. I have been retained to review the technology aspects and technology-related events surrounding the implementation of a comprehensive integrated enterprise resource planning system that was to have been installed at Irwin's facility in Grand Rapids, Michigan.

2. I have prepared a report on the matters with respect to which I have been retained and that report was provided by me to Irwin's counsel and I am told was served on the defendants on about April 17, 2006.

3. I have been advised that IBM has moved for an order striking my expert report and precluding me from testifying on the matters of my expertise because I was provided with a copy of IBM's and JDE's mediation briefs and exhibits to those briefs, along with thousands of pages of other materials that I was provided by Irwin's lawyers in preparing my report.

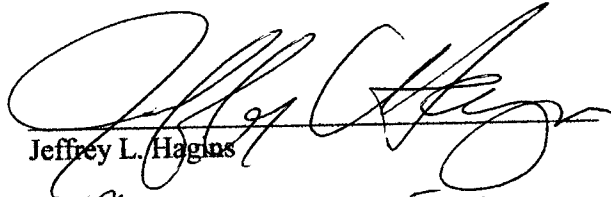
4. I have been advised that Irwin is opposing IBM's motion and I give this affidavit in support of Irwin's opposition to IBM's motion.

5. I did read both IBM's and JDE's mediation statements once, as part of my initial reading of foundational materials, including, for instance, the complaint, in order to gain some sense of what the case was about. I read these mediation briefs on my computer in the electronic format in which they were provided to me.

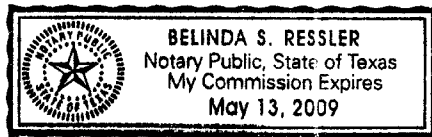
6. I never opened the IBM and JDE mediation statements after my initial reading of them. After my initial familiarization reading of the mediation briefs, I never again looked at them or referred to them during the preparation and drafting of my report. Nothing contained in IBM's or JDE's mediation briefs influenced me in developing the opinions that I stated in my report and to which I would testify if I am called upon and permitted to testify at the trial in this action.

7. I do not even recall what IBM's and JDE's mediation positions were.

Dated: May 19, 2006


Jeffrey L. Hagins

Sworn to and subscribed before me this 19 day of May, 2006, at FRISCO,
~~or Virginia~~ Texas



BelindaSessler
Notary Public
(My Commission expires on may 13 2009)

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IRWIN SEATING COMPANY,)	
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Plaintiff,)	Case No. 1:04-cv-00568-WAM
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MACHINES CORPORATION and)	
J.D. EDWARDS WORLD)	
SOLUTIONS COMPANY,)	
)	
Defendants.)	
)	

**AFFIDAVIT OF MARIANNE L. DEMARIO IN SUPPORT
OF PLAINTIFF IRWIN SEATING COMPANY'S
OPPOSITION TO IBM'S MOTION TO STRIKE IRWIN'S EXPERTS
AND FOR OTHER APPROPRIATE RELIEF**

Marianne L. DeMario, being first sworn, makes this statement in support of the opposition of Irwin Seating Company to the Motion of defendant IBM to Strike Irwin's Experts' Reports and for Other Appropriate Relief.

1. I am a Managing Director of Spectrum-Consulting Partners, LLC, and I have been retained by Irwin Seating Company, the Plaintiff in this action, to serve as an expert witness. I have been retained to assess the damages incurred by Irwin Seating Company as a result of the failed implementation of a comprehensive integrated enterprise resource planning system which was to have been installed at Irwin's facility in Grand Rapids, Michigan.

2. I have prepared a report on the matters with respect to which I have been retained and that report was provided by me to Irwin's counsel and I am told was served on the defendants on about April 17, 2006.

3. I have been advised that IBM has moved for an order striking my expert report and precluding me from testifying on the matters of my expertise because I was provided with a copy of IBM's and JDE's mediation briefs and exhibits to those briefs, along with thousands of pages of other materials that I was provided by Irwin's lawyers in preparing my report.

4. I have been advised that Irwin is opposing IBM's motion and I give this affidavit in support of Irwin's opposition to IBM's motion.

5. I was provided with a copy of IBM's and JDE's mediation briefs with exhibits among thousands of pages of court pleadings, documents and discovery materials. I read the mediation briefs for context, when I first started working on my damages analysis and I never again read or referred to them in the course of doing my analysis or developing my opinions as to Irwin's damages and developing the substantive portions of my report.


6. Each of the documents I cited to as exhibits to one of the mediation briefs was also provided to me separately, among the many documents provided to me by counsel. In my report, I cited to certain documents as exhibits to the mediation briefs for the sake of simplicity, since it was easier to cite to them that way than to locate the same documents among the thousands of pages of materials that have been provided to me by Irwin's lawyers.

7. The positions stated by IBM and JDE in their mediation briefs did not influence me in any way in developing my opinions as to Irwin's damages that I stated in my report. In fact, I do not even recall what were IBM's and JDE's mediation positions.

Dated: May 19, 2006


Marianne L. DeMario

Sworn to and subscribed before me this 19 day of May, 2006, at New York,
New York.


Notary Public
(My Commission expires on December 26, 2006)

SAMANTHA CHAN
NOTARY PUBLIC, State of New York
No. 01CH6052925
Qualified in Kings County
Commission Expires December 26, 2006